

## Scotland

Band/ Category	Tax Rate	Taxable Income	
		2019/20	2020/21
Personal Allowance	0%	Up to £12,500	Up to 12,500
Starter Rate	19%	£12,501 to £14,549	£12,501 to £14,585
Basic Rate	20%	£14,550 to £24,944	£14,586 to £25,158
Intermediate Rate	21%	£24,945 to £43,430	£25,159 to £43,430
Higher Rate	41% (+1%)	£43,431 to £150,000	£43,431 to £150,000
Top Rate	46% (+1%)	Over £150,000	Over £150,000
Dividend Allowance	0%	£2,000	£2,000
Basic Rate	7.50%	Up to £43,430	Up to £43,430
Higher Rate	32.50%	£43,431 to £150,000	£43,431 to £150,000
Additional Rate	38.10%	Over £150,000	Over £150,000
NI Threshold		£166 pw	£183 pw
Employer NI Allowance (Provided more than 1 employee)		£3,000	£4,000
Monthly NET Salary (More than 1 employee)		£1,002	£1,011
Monthly NET Salary (1 employee)		£719	£792
Corporation Tax		19%	19%

